

# Appendix three – Timeliness of financial reporting

Cluster agencies	2021–22 Financial statements submission	Date audit report was issued
<b>Principal department</b>		
Department of Planning and Environment	✓	5 October 2022
<b>Crown lands and local government</b>		
Cemeteries and Crematoria NSW	✓	30 September 2022
Catholic Metropolitan Cemeteries Trust	!	**
Lands Administration Ministerial Corporation	✓	30 September 2022
Northern Metropolitan Cemeteries Land Manager	✓	3 November 2022
NSW Crown Holiday Parks Land Manager	✓	18 October 2022
Rookwood General Cemeteries Reserve Land Manager	✓	13 October 2022
Rookwood Necropolis Land Manager	✓	^
Southern Metropolitan Cemeteries Land Manager	✓	21 October 2022
Wentworth Park Sporting Complex Land Manager (Category 2 Statutory Land Manager)	!	23 November 2022
45 non-exempted Category 2 Statutory Land Managers - based on the department's assessment	!	#
119 Commons Trusts	!	#
<b>Energy and heritage</b>		
Biamanga National Park Board of Management	–	^
Biodiversity Conservation Trust	✓	7 November 2022
Corporation Sole 'Minister Administering the <i>Heritage Act 1977</i> '*	!	^
Environment Protection Authority	✓	21 October 2022
Environmental Trust	✓	12 October 2022
Gulaga National Park Board of Management	–	^
Jenolan Caves Reserve Trust	–	17 October 2022
Lord Howe Island Board	✓	26 October 2022
Mutawintji Board of Management	–	^
Taronga Conservation Society Australia	✓	23 September 2022
Worimi Conservation Lands Board of Management	–	^

Cluster agencies	2021–22 Financial statements submission	Date audit report was issued
<b>Homes</b>		
Aboriginal Housing Office	✓	13 October 2022
NSW Land and Housing Corporation	✓	5 October 2022
Teacher Housing Authority of New South Wales	✓	25 October 2022
<b>Planning</b>		
Planning Ministerial Corporation	✓	30 September 2022
Natural Resources Commission	✓	29 September 2022
<b>Property and development</b>		
Hunter and Central Coast Development Corporation	✓	18 October 2022
Independent Planning Commission	✓	30 September 2022
Landcom	✓	29 August 2022
Property NSW	✓	11 October 2022
Sydney Olympic Park Authority	✓	19 October 2022
Waste Assets Management Corporation	✓	11 October 2022
<b>Special deposit account</b>		
Crown Reserves Improvement Fund	✓	12 December 2022
<b>Water</b>		
Cobar Water Board	✓	14 October 2022
Dams Safety NSW	—	17 October 2022
Hunter Water Corporation	✓	31 August 2022
Natural Resources Access Regulator	✓	28 October 2022
Sydney Water Corporation	✓	1 September 2022
Water NSW	✓	15 September 2022
WaterNSW Infrastructure Pty Ltd	✓	13 September 2022
Water Administration Ministerial Corporation	✓	^

- ✓ NSW Treasury's reporting deadline was met.
- NSW Treasury's approved extension timeframe was met.
- ! NSW Treasury's reporting deadline was not met.

^ Audits for these agencies are ongoing.

\* The 2020–21 audit of the Corporation Sole 'Minister Administering the *Heritage Act 1977*' is ongoing, and the 2021–22 audit has not commenced.

\*\* The Catholic Metropolitan Cemeteries Trust (CMCT) continues to maintain they are not controlled by the State. Consequently, their financial statements have not been provided to the Audit Office for audit.

# To date, none of the 45 non-exempted Category 2 Statutory Land Managers have submitted their 30 June 2022 financial statements for audit. All 119 Commons Trusts have never submitted financial statements for audit.